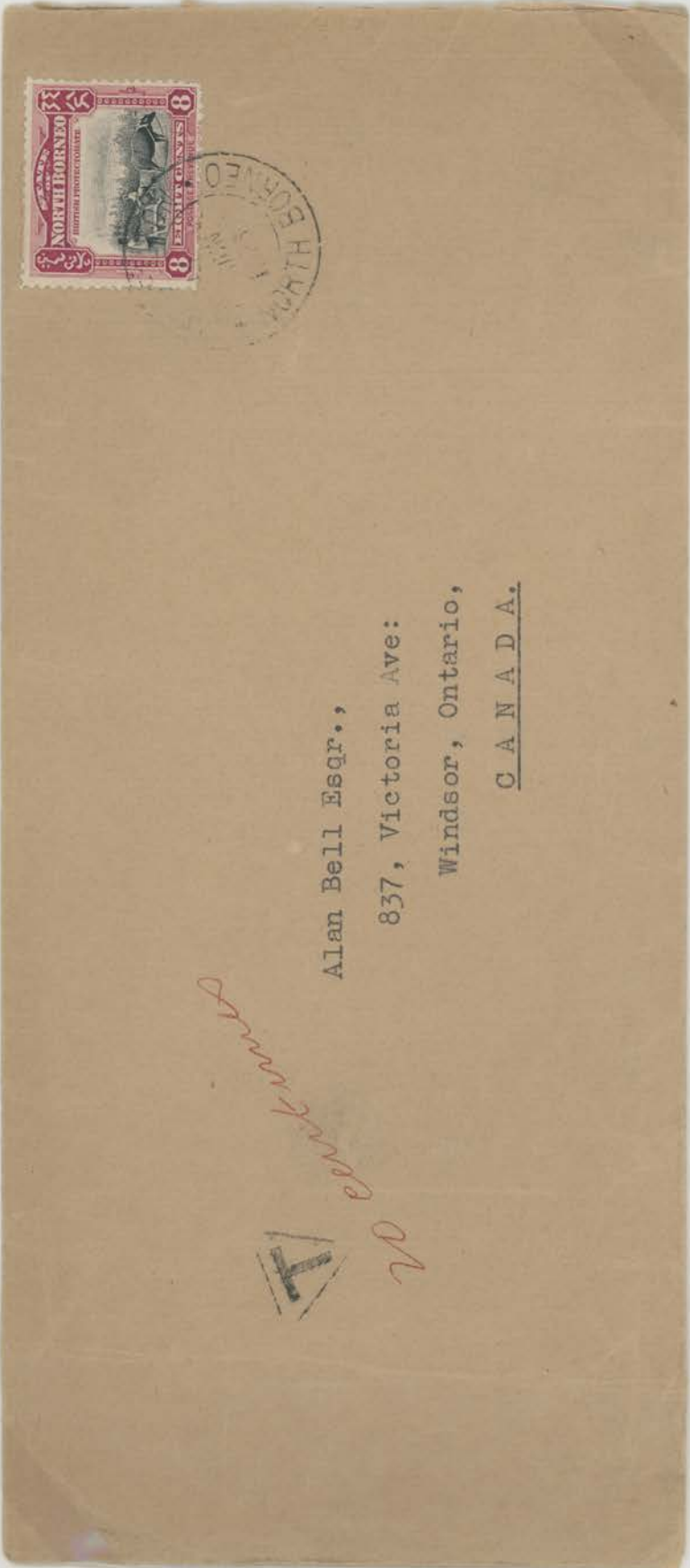


NORTH BORNEO

North Borneo

June 1934

Underpaid overweight letter from Jesselton, North Borneo to Windsor, Canada postmarked June 1934 on a copy of the 8 cents of 1925. The charge was 8 cents for first oz and 4 cents for each additional oz so the total rate was 12 cents and the deficiency 4 cents.
There is a Jesselton "T" (taxe) mark in an inverted triangle above a red manuscript "20 centimes" to indicate double the deficiency in gold centimes.
There is no arrival mark or any indication that postage due was charged in Canada.



NORTH BORNEO

North Borneo

February/ April 1935

Underpaid letter from Sandakan, North Borneo to Copenhagen, Denmark partly paid by a copy of the 4 cents of 1934 postmarked 25 February 1935. The rate was 12 cents and the deficiency 8 cents.

There is a Sandakan "T" (Taxe) mark in an inverted triangle. On arrival in Copenhagen a blue manuscript "40" was applied and then a green meter postage due mark of 14 1935 for 40 ore.



NORTH BORNEO

North Borneo

March 1939

Underpaid overweight 8½oz letter from Beaufort, North Borneo to London postmarked March 1939. Partly paid by copies of the 50 cents, 25 cents, 4 cents, 2 cents and four copies of the 1 cent of 1939 to total 84 cents. The Jesselton transit mark on the reverse is 14 March 1939. The 17 rate step weight rate was \$1.36 and the deficiency was 52 cents.

There is a Jesselton "T" (Taxe) mark in an inverted triangle and a **red** manuscript mark of "**365 centimes**" indicating double the deficiency in gold centimes. The initial London arrival mark was of LP4 Customs and Excise of 28 March 1939. It then received a "10d/ F.B." postage due mark. The delivery postmark of London SW14 of 28 March 1939, indicating a transit period of 15 days, is on a strip of three of the 3d and a single 1d British postage due stamps of 1937 making up a total of 10d.

Or



MRS M. S. COCKIN

LEYDEN HOUSE,

MORTLAKE,

LONDON. S.W. 14.

365 centimes



ENGLAND

MALAYA - NORTH BORNEO - MALAYAN POSTAL UNION

Labuan to Singapore

January 1953

Underpaid airmail letter from Labuan, North Borneo to Singapore, Malaya partly paid by copies of the 3 cents, 4 cents and 5 cents of 1950 to total 12 cents all cancelled on 1 JAN 53. The airmail rate to Singapore was 15 cents, the deficiency was 3 cents and double this deficiency 6 cents. The obverse also has a Labuan "T" (Taxe) mark and a manuscript "6 cts" to denote the postage due. On the reverse the arrival mark of Paya Lebar, Singapore of 5 JAN 53 is on a vertical pair of the 3 cents postage due stamp of 1952 of the MPU.



North Borneo

Taxed mail

Philatelic underpaid letters from Sandakan to Kampar, Perak. Postage of 4 cents paid.

Postmarked 26 December 1954.

Covers marked "Printed Matter" for which the postage was only 3 cents so postage should have been overpaid.

Sandakan (unrecorded) or Jesselton (late usage) "T" marking.

Manuscript "8 ctms" to indicate the postage due.

Arrival mark of Kampar of 10 January 1955.

Transit period 15 days.

Postage due collected by a copy of the MPU 8 cents of 1951.

PRINTED MATTER



PRINTED MATTER



PRINTED MATTER



J. Bailey,

KAMPAR,

Perak,

Malaya.



8 ctms

NORTH BORNEO - STRAITS SETTLEMENTS

North Borneo via Straits Settlements

August/October 1894

Underpaid PSE (internal rate of $\frac{1}{2}$ Anna) postmarked 27 AU 94 from Bangalore Bazaar, India to Sandakan, North Borneo. The rate was $2\frac{1}{2}$ Annas and the deficiency was 2 Annas and there is also an Indian "T" (Taxe) mark in a circle.

On the reverse there are transit marks of Bombay (AU 31 94), Marine Penang to Singapore (17 SP 94 per SS *Siam*) and Labuan (SE 28 1894) and an arrival mark of 1 OCT 1894.

The first postage due stamps of North Borneo were not issued until 1895, the following year.

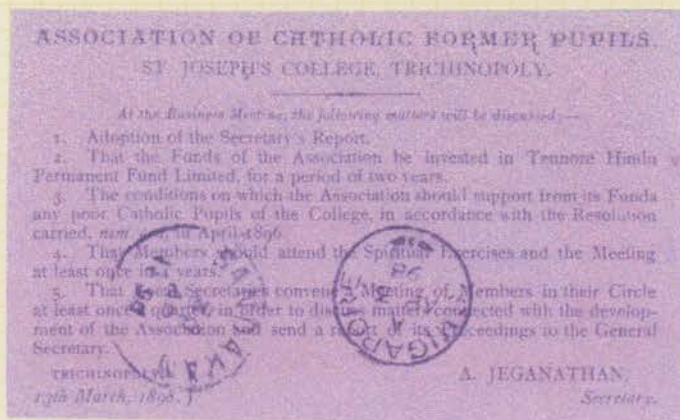


NORTH BORNEO - STRAITS SETTLEMENTS

North Borneo via Singapore

March 1898

Underpaid printed PSC (local rate of $\frac{1}{4}$ Anna) of Association of Catholic Former Pupils from Tanjong, India to Sandakan, North Borneo postmarked 19 MA.98. The rate was 1 Anna, the deficiency $\frac{3}{4}$ Anna. There is an Indian "T" (Taxe) mark in a circle and a blue manuscript "C/ 7½" to indicate the deficiency in gold centimes. There transit marks of Colombo of MR 28 98 on the obverse and Singapore of AP 3 98 are on the reverse. The arrival mark of Sandakan of 30 AP 1898 is also on the reverse. Postage due does not appear to have been charged.



MALAYAN FEDERATION - NORTH BORNEO

Perak to North Borneo

June/July 1954

Underpaid letter from Batu Gajah, Perak, Malaya to Jesselton, North Borneo postmarked 16 JUN 54 partly paid by a horizontal strip of three of the 1 cent of 1950. The rate for an ordinary letter was 10 cents so the deficiency was 7 cents.

There is a Batu Gajah "T" (Taxe) mark in a triangle next to a pencilled "14" to indicate double the deficiency. On the reverse the arrival mark of Jesselton of 3 JUL 54 is on a marginal copy of the 2 cents stamp of 1955 of North Borneo. At this time North Borneo had no postage due stamps so ordinary stamps could be so used.

However the 2 cents charged is completely different to the 14 cents indicated on the obverse. The letter is still sealed and, when held up to the light, is empty. It could therefore have been treated in North Borneo as Printed Matter for which the Malayan rate was previously only 4 cents. If so the unpaid postage was only 1 cent and double that was 2 cents, the amount charged.

